

STATEMENT OF PURPOSE

RS23195

The Sales Tax Act provides an exemption from tax for sales of meals by programs that provide nutritional meals for the aging under title VII of the Older Americans Act, Public Law 93-29. This reference is no longer valid as the act was reauthorized and recodified by Congress in 2006. Idaho Code section 63-3622J should now point to Title III of the Older Americans Act, P.L. 109-365.

FISCAL NOTE

No effect on state revenues.



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